

PF-Y

STATE OF ALABAMA
DEPARTMENT OF INSURANCE
QUARTERLY PREMIUM TAX STATEMENT – FOREIGN INSURANCE COMPANY
CASUALTY BUSINESS
Quarterly Period Ending March 31, _____
(Due no later than May 15, _____)

INSTRUCTIONS

PENALTIES – Any Company failing to file its Premium Tax Return (even if no tax is due) or failing to pay such estimated taxes on a timely basis shall be subject to a penalty of \$1,000 to \$10,000, to be assessed by the Commissioner.

RETURNS POST MARKED ON THE DUE DATE WILL BE ACCEPTED.

Please use the following checklist to assure that all the necessary items are included with your Premium Tax Filing.

- () Each quarter's payment may be paid on Estimated or Actual premiums.
- () The Alabama Facilities Credit Worksheet must accompany this form if paying at a rate less than the 3.6% maximum.
- () Make checks payable to: Alabama Department of Insurance. **We Do Not have an EFT account at this time.**
- () **WE DO NOT HAVE AN EFT ACCOUNT AT THIS TIME.** Mail this RETURN and CHECK to the address below:

POSTAL SERVICE

Alabama Department of Insurance
c/o Compass Bank
P.O. Box 830691
Birmingham, AL 35283-0691

COURIER OR EXPRESS SERVICE

Alabama Department of Insurance
c/o Compass Bank
701 South 32nd Street
Birmingham, AL 35233

NAIC#:

(Name of Company)

Preparer's Signature

Name and Title (Print)

Telephone No.

PLEASE COMPLETE

1. PREMIUM TAX PAID: (reverse side, line 11)

PF:

\$

2. Check No.: -----

STATE OF _____ **COUNTY OF** _____

Personally appeared before the undersigned attesting officer(Name) _____

Who says he/she is (Title) _____ **of the above company and the above statement is true and correct to the best of his/her knowledge.**

SWORN TO AND SUBSCRIBED before me this ____ **day of** _____, **20** ____.

NOTARY PUBLIC

- OVER -

ALABAMA INSURANCE DEPARTMENT

PF-Y

CASUALTY BUSINESS

Quarterly Period Ending March 31, _____

(Due no later than May 15, _____)

NAIC# _____

TAXABLE PREMIUMS

ACTUAL:THIS QUARTER TAX RATE TAX

3. All Casualty Business

(max. rate: 3.6%, see instructions)

\$ _____ X _____ % = \$ _____

4. Health:

a) Groups less than 50 participants

\$ _____ X .5% = \$ _____

b) Other Health, excluding insurance

supplementary to Medicaid or Medicare &

employer sponsored, governmental sponsored

group insurance

\$ _____ X 1.6% = \$ _____

5. GROSS PREMIUM TAX DUE - ACTUAL BASIS

\$ _____

TAXABLE PREMIUMS

ESTIMATED:PREVIOUS YEAR TAX RATE TAX

6. All Casualty Business

\$ _____ X 25% X _____ % = \$ _____

7. Health:

a) Groups less than 50 participants

\$ _____ X 25% X .5% = \$ _____

b) Other Health, excluding insurance

supplementary to Medicaid or Medicare &

employer sponsored, governmental sponsored

group insurance

\$ _____ X 25% X 1.6% = \$ _____

8. GROSS TAX DUE - ESTIMATED BASIS

\$ _____

9. 25% of deductible expenses paid or estimated to be paid

\$ _____

10. LESS: Prior Year Overpayment

\$ _____

11. NET PREMIUM TAX DUE (line 5 or line 8 minus lines 9 and 10)

\$ _____

Report the Amount Paid, Check Number, and Date of Check in the following schedule.

TAXES PAID:	1 st Quarter	\$ _____	Check No. _____	Date paid _____
	2 nd Quarter	\$ _____	Check No. _____	Date paid _____
	3 rd Quarter	\$ _____	Check No. _____	Date paid _____

PF-Y

STATE OF ALABAMA
DEPARTMENT OF INSURANCE
QUARTERLY PREMIUM TAX STATEMENT – FOREIGN INSURANCE COMPANY
CASUALTY BUSINESS
Quarterly Period Ending June 30, _____
(Due no later than August 15, _____)

INSTRUCTIONS

PENALTIES – Any Company failing to file its Premium Tax Return (even if no tax is due) or failing to pay such estimated taxes on a timely basis shall be subject to a penalty of \$1,000 to \$10,000, to be assessed by the Commissioner.

RETURNS POST MARKED ON THE DUE DATE WILL BE ACCEPTED.

Please use the following checklist to assure that all the necessary items are included with your Premium Tax Filing.

- () Each quarter's payment may be paid on Estimated or Actual premiums.
- () The Alabama Facilities Credit Worksheet must accompany this form if paying at a rate less than the 3.6% maximum.
- () Make checks payable to the: Alabama Department of Insurance.
- () Mail this RETURN and a CHECK to the address below:

POSTAL SERVICE

Alabama Department of Insurance
c/o Compass Bank
P.O. Box 830691
Birmingham, AL 35283-0691

COURIER OR EXPRESS SERVICE

Alabama Department of Insurance
c/o Compass Bank
701 South 32nd Street
Birmingham, AL 35233

NAIC#: _____
(Name of Company)

Preparer's Signature _____ Name and Title (Print) _____

Telephone No. _____

PLEASE COMPLETE

1. **PREMIUM TAX PAID:** (reverse side, line 11)

PF: \$

2. **Check No.:** -----

STATE OF _____ **COUNTY OF** _____

Personally appeared before the undersigned attesting officer(Name) _____

Who says he/she is (Title) _____ **of the above company and the above statement is true and correct to the best of his/her knowledge.**

SWORN TO AND SUBSCRIBED before me this _____ **day of** _____, **20** _____.

NOTARY PUBLIC

PF-Y

NAIC#

(Due no later than August 15, _____)

\$

§ _____

3rd Quarter \$	Check No.	Date paid
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PF-Y

STATE OF ALABAMA
DEPARTMENT OF INSURANCE
QUARTERLY PREMIUM TAX STATEMENT – FOREIGN INSURANCE COMPANY
CASUALTY BUSINESS
Quarterly Period Ending September 30, _____
(Due no later than November 15, _____)

INSTRUCTIONS

PENALTIES – Any Company failing to file its Premium Tax Return (even if no tax is due) or failing to pay such estimated taxes on a timely basis shall be subject to a penalty of \$1,000 to \$10,000, to be assessed by the Commissioner.

RETURNS POST MARKED BY THE DUE DATE WILL BE ACCEPTED.

Please use the following checklist to assure that all the necessary items are included with your Premium Tax Filing.

- () Each quarter's payment may be paid on Estimated or Actual premiums.
- () The Alabama Facilities Credit Worksheet must accompany this form if paying at a rate less than the 3.6% maximum.
- () Make checks payable to: Alabama Department of Insurance.
- () **WE DO NOT HAVE AN EFT ACCOUNT AT THIS TIME.** Mail this RETURN and CHECK to the address below:

POSTAL SERVICE

Alabama Department of Insurance
c/o Compass Bank
P.O. Box 830691
Birmingham, AL 35283-0691

COURIER OR EXPRESS SERVICE

Alabama Department of Insurance
c/o Compass Bank
701 South 32nd Street
Birmingham, AL 35233

NAIC#: _____
(Name of Company)

Preparer's Signature _____ Name and Title (Print) _____

Telephone No. _____

PLEASE FILL-IN	
1. PREMIUM TAX PAID: (reverse side, line 11)	PF: \$
2. Check No.: _____	_____

STATE OF _____ COUNTY OF _____

Personally appeared before the undersigned attesting officer(Name) _____

Who says he/she is (Title) _____ of the above company and the above statement is true and correct to the best of his/her knowledge.

SWORN TO AND SUBSCRIBED before me this ____ day of _____, 20 ____.

NOTARY PUBLIC

ALABAMA INSURANCE DEPARTMENT

PF-Y

CASUALTY BUSINESS

Quarterly Period Ending September 30, _____

(Due no later than November 15, _____)

NAIC NO: _____

TAXABLE PREMIUMS

ACTUAL:

	<u>THIS QUARTER</u>	<u>TAX RATE</u>	<u>TAX</u>
3. All Casualty Business (max. rate: 3.6%, see instructions)	\$ _____	X _____ % =	\$ _____
4. Health:			
a) Groups less than 50 participants	\$ _____	X .5% =	\$ _____
b) Other Health, excluding insurance supplementary to Medicaid or Medicare & employer sponsored, governmental sponsored group insurance	\$ _____	X 1.6 % =	\$ _____
5. GROSS PREMIUM TAX DUE - ACTUAL BASIS			\$ _____

TAXABLE PREMIUMS

ESTIMATED:

	<u>PREVIOUS YEAR</u>	<u>TAX RATE</u>	<u>TAX</u>
6. All Casualty Business	\$ _____	X 25% X _____ % =	\$ _____
7. Health:			
a) Groups less than 50 participants	\$ _____	X 25% X .5% =	\$ _____
b) Other Health, excluding insurance supplementary to Medicaid or Medicare & employer sponsored, governmental sponsored group insurance	\$ _____	X 25% X 1.6% =	\$ _____
8. GROSS TAX DUE - ESTIMATED BASIS			\$ _____
9. 25% of deductible expenses paid or estimated to be paid			\$ _____
10. LESS: Prior Year Overpayment			\$ _____
11. NET PREMIUM TAX DUE (line 5 or line 8 minus lines 9 and 10)			\$ _____

Report the Amount Paid, Check Number, and Date of Check in the following schedule.

TAXES PAID:	1 st Quarter	\$ _____	Check No. _____	Date paid _____
	2 nd Quarter	\$ _____	Check No. _____	Date paid _____
	3 rd Quarter	\$ _____	Check No. _____	Date paid _____

STATE OF ALABAMA
DEPARTMENT OF INSURANCE
ANNUAL PREMIUM TAX STATEMENT - FOREIGN INSURANCE COMPANY-CASUALTY BUSINESS
For the Year Ending December 31, _____

PF-Y

INSTRUCTIONS

PENALTIES: Any Company failing to file its Premium Tax Return (even when no tax is due) or failing to pay such taxes on a timely basis shall be subject to a penalty of \$1,000 to \$10,000, to be assessed by the Commissioner. Any Company, other than a Fraternal, failing to file the Annual Statement on a timely basis shall be subject to a penalty of \$250 and may have its Certificate of Authority suspended or revoked. Fraternals shall be subject to a penalty of \$100 per day for each day the Annual Statement is late.

RETURNS POST MARKED ON THE DUE DATE WILL BE ACCEPTED.

Please use the following checklist to assure that all the necessary items are included with your Premium Tax Filing.

- () Include two (2) forms of supporting documentation for each credit taken on the reverse side.
- () The Alabama Office Facilities Credit Worksheet must accompany this Return if paying at a rate less than the 3.6% maximum.
- () Include supporting calculations for the Retaliatory Statement.
- () Make checks payable to: Alabama Department of Insurance. **We DO NOT have an EFT account at this time.**
- () Submit **ONE CHECK** for Premium Taxes, **ONE CHECK** for License Renewal/Filing Fees, and **ONE CHECK** for Retaliatory Tax.
- () Mail Tax Return , Checks, Annual Statement, Official List and Application for License Renewals to:

POSTAL SERVICE

Alabama Department of Insurance
c/o Compass Bank
P. O. Box 830691
Birmingham, AL 35283-0691

COURIER OR EXPRESS SERVICE

Alabama Department of Insurance
c/o Compass Bank
701 South 32nd Street
Birmingham, AL 35233

NAIC#: _____

Name of Company

Preparer's Signature

Name and Title (Print)

Telephone No _____

PREMIUM TAXES AND FEES

(Only pay Renewal Fees with one Return: Property (PE) OR Casualty Business (PF))

FEES: Renewal of Certificate of Authority
(see separate instruction sheet)

PI

\$ _____

Annual Statement Filing Fee: \$25

PJ

\$ _____

State of _____, County of _____

_____, President and _____ Secretary

of the _____ Insurance Company
being duly sworn, each for himself, deposes and says, that they are the above described officers of said Company and that the foregoing statement of business transacted during such year and showing the true status of same on December 31, of such year, is full and correct according to the best of their information, knowledge and belief, respectively.

Subscribed & sworn before me this _____

President

Day of _____, 20 _____.

Secretary

My commission expires _____

Notary Public

-- OVER --

STATE OF ALABAMA DEPARTMENT OF INSURANCE
FOREIGN INSURANCE CASUALTY BUSINESS
for the period ending December 31, _____

PF-Y

NAIC# _____

		PREMIUMS less DIVIDENDS & RETURNS	TAX RATE	TAX
1.	CASUALTY BUSINESS (max. rate: 3.6% see instructions)	AOB--	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	X _____ = \$ _____
2.	HEALTH:			
a)	Groups with less than 50 participants	GL50--	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	X <u>.5%</u> = \$ _____
b)	Other Health	OH--	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
	LESS: Medicare & Medicaid Supplement policies	MMP--	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
	LESS: Employer sponsored Plans for govt. employees	EGP--	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
	TOTAL TAXABLE OTHER HEALTH	TOP--	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	X <u>1.6%</u> = \$ _____
3.	GROSS PREMIUM TAX DUE:			= \$ _____
4.	***DEDUCTIONS:			
a)	Ad valorem taxes paid on property owned & occupied as the insurer's principal office in Alabama		\$ _____	
b)	Ad valorem taxes paid on property in Alabama at least 50% occupied by insurer		\$ _____	
c)	Ad valorem taxes paid directly or in the form of rent to a third-party landlord on the insurer's offices in Alabama, apportioned by the square foot area occupied by the insurer		\$ _____	
		ADV----	<div style="border: 1px solid black; height: 20px; width: 100%; text-align: center;">\$ _____ Total 4a – 4c</div>	
d)	All assessments paid during the year to the Alabama Health Insurance Plan (AHIP)		AHIP----	<div style="border: 1px solid black; height: 20px; width: 100%; text-align: center;">\$ _____</div>
e)	All examination expenses paid to the Alabama Commissioner of Insurance		EXAM----	<div style="border: 1px solid black; height: 20px; width: 100%; text-align: center;">\$ _____</div>
f)	60% of Alabama franchise and privilege taxes paid		FT----	<div style="border: 1px solid black; height: 20px; width: 100%; text-align: center;">\$ _____</div>
g)	20% of Guaranty Fund Assessments for each of 5 years following the year of payment		GFA----	<div style="border: 1px solid black; height: 20px; width: 100%; text-align: center;">\$ _____</div>
5.	Total Deductions (total of lines 4a – 4g)		Totaled--	<div style="border: 1px solid black; height: 20px; width: 100%; text-align: center;">\$ _____</div>
6.	NET PREMIUM TAX DUE (line 3 less line 5; if line 5 is greater than line 3 enter zero)			\$ _____
7.	LESS: Quarterly Premium Tax Payments			\$ _____
8.	LESS: Prior Year Overpayment			\$ _____
9.	PREMIUM TAX PAID (line 6 less lines 7 and 8)		PF----	<div style="border: 1px solid black; height: 20px; width: 100%; text-align: center;">\$ _____</div>

**Line item 2b (tax-exempt premium only) require supporting documentation. A *policy run*, which can be obtained from the Company's underwriting unit will suffice as documentation.

*** Lines 4a –4g require *two* forms of documentation. If documentation is not included, the deduction will not be allowed. *All documentation must include a canceled check or verification of an EFT payment. The second form of documentation may include a bill, an assessment, or a tax return.*